

OFFICIAL GAZETTE

GOVERNMENT OF GOA

EXTRAORDINARY

No. 2

GOVERNMENT OF GOA

Transport Department

Notification

5/4/86-TIT(TPT)

The following draft rules further to amend the Goa, Daman and Diu Motor Vehicles Tax Rules, 1974 which the Government of Goa proposes to make in exercise of the powers conferred by clauses (a), (d), (f), (g) and (i) of sub-section (2) of section 24 of the Goa, Daman and Diu Motor Vehicles Tax Act, 1974, are hereby published as required by sub-section (1) of section 24 of the said Act, for the information of all persons likely to be affected thereby and notice is hereby given that the said draft rules will be taken into consideration by the Government on or after the expiry of fifteen days from the date of publication of this Notification in the Official Gazette.

Any objections and suggestions to the said draft rules may be forwarded to the Under Secretary to the Government of Goa, Transport Department, Secretariat, Panaji-Goa, within fifteen days from the date of publication of this Notification in the Official Gazette.

DRAFT RULES

In exercise of the powers conferred by clauses (a), (d), (f), (g) and (i) of sub-section (2) of section 24 of the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act 8 of 1974), and all other powers enabling it in that behalf, the Government of Goa hereby makes the following rules so as to further amend the Goa, Daman and Diu Motor Vehicles Tax Rules, 1974, namely:—

1. *Short title and commencement.*—(1) These Rules may be called the Goa Motor Vehicles Tax (Amendment) Rules, 1988.

(2) They shall come into force from the 1st day of May, 1988.

2. *Amendment of rule 3.*—In sub-rule (4) of rule 3 of the Goa, Daman and Diu Motor Vehicles Tax Rules, 1974 (hereinafter called the "principal Rules"), the following proviso shall be inserted at the end, namely:—

"Provided further that in respect of motor vehicles other than transport vehicles, the tax shall be paid in advance in a lumpsum and the tax so paid shall be for the life time of the vehicle unless the vehicle is altered during such period, or is proposed to be used in such a manner as to cause the vehicle to become a vehicle in respect of which a different rate of tax is payable, and in respect of such motor vehicles registered prior to the 1st day of May, 1988, such tax shall be paid on or before the last working day of June, 1988."

3. *Amendment of rule 8.*—In rule 8 of the principal Rules, the following proviso shall be inserted at the end, namely:—

"Provided that the Taxation Authority shall, on payment of the tax under the second proviso to sub-rule (4) of rule 3 of the Rules for the life time of the vehicle, cause to be made in the certificate of Registration of the said vehicle, an entry of such payment and the issue of tax licence in such a case shall not be necessary."

4. *Amendment of rule 11.*—In rule 11 of the principal Rules, the following proviso shall be inserted at the end, namely:—

"Provided that the Taxation Authority shall, on payment of the tax under the second proviso to sub-rule (4) of rule 3 of the Rules for the life time of the vehicle, cause to be made in the certificate of Registration of the said vehicle, an entry of such payment and the issue of tax token in such a case shall not be necessary."

5. *Amendment of rule 12.*—In rule 12 of the principal Rules, the following proviso shall be inserted at the end, namely:—

“Provided that in respect of the vehicles covered under the second proviso to sub-rule (4) of rule 3 of the Rules, the tax shall be charged on lump sum basis, as specified in Part ‘B’ of the Schedule.”

6. *Amendment of rule 15.*—In rule 15 of the principal Rules, in sub-rule (3), the following proviso shall be inserted at the end, namely:—

“Provided further that nothing in the sub-rules (1) and (2) shall apply in respect of the vehicles covered under the second proviso to sub-rule (4) of rule 3 of the Rules.”

7. *Amendment of rule 19.*—In rule 19 of the principal Rules, for sub-rule (2), the following sub-rule shall be substituted, namely:—

“(2) Every such application except an application under sub-section (3) of section 9 of the Act, shall be accompanied by the tax licence and the tax token issued in respect of such vehicle.”

8. *Amendment of rule 20.*—In rule 20 of the principal Rules, for sub-rule (1), the following sub-rule shall be substituted, namely:—

“(1) If on receipt of an application under rule 19, the Taxation Authority, after making such enquiry as he deems necessary, is satisfied that a refund is admissible, he shall calculate the amount of refund due and issue to the applicant a certificate in Form VIII and in respect of applications other than applications under sub-section (3) of section 9 of the Act, return to the applicant the licence after making entries thereon of any refund admitted, together with a fresh Tax Token if the tax on the vehicle is levied at a rate different from that at which it was originally levied, and if the rate of tax

is not altered, the original Tax Token shall be returned to the applicant”.

9. *Amendment of rule 21.*—For rule 21 of the principal Rules the following rule shall be substituted, namely:—

“21. *Scales of refund.*—(1) In the case of motor vehicles covered under the second proviso to sub-rule (4) of rule 3 of the Rules, the scales of refund shall be as specified in Part ‘C’ of the Schedule.

(2) In the case of motor vehicles other than those covered under the second proviso to sub-rule (4) of rule 3 of the Rules which have not been used during the period specified in column I of the table below, refund of tax at the rate specified in the corresponding entry of column 2 of the said table shall be payable subject to the condition that the certificate of non-use issued under rule 18 is produced along with the application for refund:—

TABLE

Particulars of the period during which a vehicle has not been used	Rate of Refund
i) When the vehicle has not been used during the whole of a quarter/half year/year.	The tax paid for the respective period.
ii) When the vehicle has not been used for a period not less than two continuous calendar months during the quarter but less than the whole quarter.	Three fifths of the tax paid for the quarter.
iii) When the vehicle has not been used for a period not less than one calendar month but less than two complete calendar months during the quarter.	Three tenths of the tax paid for the quarter.

10. *Amendment of the Schedule.*—For the Schedule appended to the principal Rules, the following Schedule shall be substituted:—

“SCHEDULE

PART ‘A’

SCHEDULE OF TAXATION

(See rule 6)

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
A. Motor Vehicles fitted solely with pneumatic tyres.	
I. Motor cycles and tricycles: (including motor scooters and cycles with attachment for propelling the same by mechanical power)	
(a) upto half horse power	15-00
(b) more than half horse power	60-00
(c) for every side car attached	15-00
	(in addition to the rates specified above)
(d) tricycles: For every 25 Kgs. weight or part thereof ...	12-00
II. Motor cycles used for hire	60-00
III. Motor vehicles not exceeding 25 Kgs. in weight unladen adapted for use for invalids	6-00

Class of Motor Vehicles	Maximum Annual Rate of tax in Rs.
IV. Goods vehicles:	
For every 100 Kgs. of registered laden weight or part thereof:	
(i) driven on fuel other than diesel	15-00
(ii) driven on diesel	18-00
V. Taxis and Auto Rickshaws:	
Taxis —	
(a) Up to 3 seaters	225-00
(b) Up to 4 seaters	250-00
(c) Up to 5 seaters	270-00
For every additional seat up to a maximum of 7 seats	25-00
Auto Rickshaws up to 2 seats	60-00
Auto Rickshaws up to 2 seats used for hire ...	90-00
VI. Passenger Vehicles:	
(a) Up to 18 seats	600-00
(b) For every additional seat over 18 seats ...	35-00
(c) For every passenger (other than seated passenger) which the vehicle is permitted to carry ...	35-00
VII. Private vehicles with seating capacity above 7 upto 18 seats	
	600-00
<i>Explanation: In Items V, VI and VII above the seating capacity is to be determined exclusively of the driver's seat.</i>	
VIII. Motor Vehicles other than those liable to tax under the foregoing provisions of the Schedule:	
(a) Upto 850 Kgs. weight unladen	200-00
(b) Over 850 Kgs. upto 1200 Kgs. weight unladen	250-00
(c) Over 1200 Kgs. upto 2500 Kgs. weight unladen	350-00
(d) Over 2500 Kgs. weight unladen upto 5000 Kgs.	400-00
(e) Every 1000 Kgs. or part thereof in excess of 5000 Kgs.	60-00
IX. Additional tax payable in respect of motor vehicles used for drawing trailers.	
A. (a) For each trailer when it is used for the carriage of goods	At the rates specified in Clause IV in respect of motor vehicles used for carriage of goods or material.
(b) For each trailer when used for the carriage of passengers	At the rates specified in Clause V in respect of motor vehicles plying for hire and used for the carriage of passengers.
B. Motor Vehicles other than those fitted with pneumatic tyres	The rates shown in Clause A plus 50 per centum.
C. Dealers in, or manufacturers of, motor vehicles:	
(a) General licence in respect of each vehicle ...	75-00

PART B
SCHEDULE OF TAXATION
(See rule 12)

Item No.	Class of Vehicles	Motor Cycles/Motor Scooters		Tricycles for every 25 Kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 850 Kgs. weight unladen	Motor vehicles over 850 Kgs. upto 1200 Kgs. weight unladen	Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen	Motor vehicles over 2500 Kgs. weight upto 5000 Kgs.	Every 1000 Kgs. or part thereof in excess of 5000 Kgs.
		upto half Horse power	more than half Horse power							
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	A. At the time of Registration of New Vehicle ...	120.00	480.00	95.00	5305.00	1770.00	2210.00	3095.00	3535.00	530.00
	B. If the vehicle is already registered and its age from the Month of Registration is —									
1.	Not more than two years ...	115.00	465.00	95.00	5220.00	1740.00	2175.00	3045.00	3480.00	520.00
2.	More than 2 years but not more than 3 years ...	110.00	450.00	90.00	5130.00	1710.00	2135.00	2990.00	3420.00	515.00
3.	More than 3 years but not more than 4 years ...	110.00	430.00	85.00	5030.00	1675.00	2095.00	2935.00	3350.00	505.00
4.	More than 4 years but not more than 5 years ...	105.00	415.00	85.00	4915.00	1640.00	2050.00	2865.00	3275.00	490.00
5.	More than 5 years but not more than 6 years ...	100.00	390.00	80.00	4790.00	1595.00	1995.00	2795.00	3195.00	480.00
6.	More than 6 years but not more than 7 years ...	90.00	370.00	75.00	4650.00	1550.00	1935.00	2710.00	3100.00	465.00
7.	More than 7 years but not more than 8 years ...	85.00	345.00	70.00	4495.00	1500.00	1875.00	2620.00	2995.00	450.00
8.	More than 8 years but not more than 9 years ...	80.00	315.00	65.00	4325.00	1440.00	1800.00	2520.00	2885.00	430.00
9.	More than 9 years but not more than 10 years ...	70.00	285.00	55.00	4135.00	1380.00	1720.00	2410.00	2755.00	415.00
10.	More than 10 years but not more than 11 years ...	60.00	245.00	50.00	3920.00	1305.00	1635.00	2290.00	2615.00	390.00
11.	More than 11 years but not more than 12 years ...	50.00	205.00	40.00	3690.00	1230.00	1535.00	2160.00	2460.00	370.00
12.	More than 12 years but not more than 13 years ...	40.00	165.00	30.00	3430.00	1140.00	1430.00	2000.00	2285.00	340.00
13.	More than 13 years but not more than 14 years ...	30.00	115.00	20.00	3140.00	1045.00	1310.00	1830.00	2090.00	315.00
14.	More than 14 years but not more than 15 years ...	15.00	60.00	12.00	2820.00	940.00	1175.00	1645.00	1880.00	280.00
15.	More than 15 years but not more than 16 years ...				2460.00	820.00	1025.00	1435.00	1640.00	245.00
16.	More than 16 years but not more than 17 years ...				2065.00	690.00	860.00	1205.00	1375.00	205.00
17.	More than 17 years but not more than 18 years ...				1630.00	545.00	680.00	950.00	1085.00	165.00
18.	More than 18 years but not more than 19 years ...				1140.00	380.00	475.00	665.00	780.00	115.00
19.	More than 19 years but not more than 20 years ...				600.00	200.00	250.00	350.00	400.00	60.00

PART C
SCALES OF REFUND
(See rule 21)

Sr. No.	Scale of refund	Motor cycles/Motor scooters		Tricycles for every 25 Kgs. weight or part thereof	Private vehicles with seating capacity above 7 upto 18 seats	Motor vehicles upto 850 Kgs. weight unladen	Motor vehicles over 850 Kgs. upto 1200 Kgs. weight unladen	Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen	Motor vehicles over 2500 Kgs. weight unladen upto 5000 Kgs.	Every 1000 Kgs. or part thereof in excess of 5000 Kgs.
		upto half horse power	more than half horse power							
1	2	3	4	5	6	7	8	9	10	11
	If, after registration, cancellation of registration of vehicles takes place—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.	Within a year	105.00	419.00	84.00	4704.00	1568.00	1960.00	2744.00	3136.00	470.00
2.	After 1 year but within 2 years	101.00	405.00	81.00	4621.00	1540.00	1925.00	2696.00	3081.00	462.00
3.	After 2 years but within 3 years	97.00	390.00	78.00	4529.00	1510.00	1887.00	2642.00	3020.00	453.00
4.	After 3 years but within 4 years	93.00	372.00	74.00	4428.00	1476.00	1845.00	2583.00	2952.00	443.00
5.	After 4 years but within 5 years	88.00	353.00	71.00	4315.00	1438.00	1798.00	2517.00	2876.00	431.00
6.	After 5 years but within 6 years	83.00	332.00	66.00	4189.00	1396.00	1745.00	2444.00	2793.00	419.00
7.	After 6 years but within 7 years	77.00	309.00	62.00	4050.00	1350.00	1687.00	2362.00	2700.00	405.00
8.	After 7 years but within 8 years	71.00	283.00	57.00	3895.00	1298.00	1623.00	2272.00	2597.00	390.00
9.	After 8 years but within 9 years	63.00	254.00	51.00	3724.00	1241.00	1552.00	2172.00	2433.00	372.00
10.	After 9 years but within 10 years	55.00	223.00	45.00	3534.00	1178.00	1472.00	2061.00	2356.00	353.00
11.	After 10 years but within 11 years	47.00	186.00	37.00	3322.00	1107.00	1384.00	1938.00	2215.00	332.00
12.	After 11 years but within 12 years	37.00	147.00	29.00	3088.00	1029.00	1287.00	1801.00	2058.00	309.00
13.	After 12 years but within 13 years	26.00	103.00	21.00	2827.00	942.00	1178.00	1649.00	1885.00	283.00
14.	After 13 years but within 14 years	14.00	54.00	11.00	2538.00	846.00	1058.00	1481.00	1692.00	254.00
15.	After 14 years but within 15 years	Nil	Nil	Nil	2218.00	739.00	924.00	1294.00	1478.00	222.00
16.	After 15 years but within 16 years	—	—	—	1861.00	620.00	776.00	1086.00	1241.00	186.00
17.	After 16 years but within 17 years	—	—	—	1466.00	489.00	611.00	855.00	977.00	147.00
18.	After 17 years but within 18 years	—	—	—	1028.00	343.00	428.00	599.00	685.00	103.00
19.	After 18 years but within 19 years	—	—	—	541.00	180.00	225.00	315.00	360.00	54.00
20.	After 19 years but within 20 years	—	—	—	—	—	—	—	—	—

By order and in the name of the Governor of Goa.
P. S. Nadkarni, Under Secretary to the Govt. of Goa, Transport Department.
Panaji, 11th May, 1988.